In the Claims:

Please cancel claims 3, 10 and 19, without prejudice.

Please amend claims 1, 8 and 18 as follows:

1. (Currently Amended) A carbonaceous protective layer for protecting an underlying material, which is a layer formed by a Filtered Cathodic Arc process, and contains nitrogen distributed therein-, wherein nitrogen is distributed in an inclined concentration in said carbonaceous protective layer, and a nitrogen concentration is gradually increased from a bottom surface side to a top surface side in said carbonaceous protective layer.



- 2. (Original) A carbonaceous protective layer according to claim 1, wherein a nitrogen content of said carbonaceous protective layer is 2 to 20 at%.
 - 3. Canceled.
- 4. (Original) A carbonaceous protective layer according to claim 1, wherein nitrogen is not contained in a substantially lower half portion, occupying substantially one half of the thickness-wise distance from a bottom surface of said carbonaceous protective layer.

- 5. (Original) A carbonaceous protective layer according to claim 1, wherein a hardness of said carbonaceous protective layer is at least 18 GPa.
- 6. (Original) A carbonaceous protective layer according to claim 1, wherein a contact angle of said carbonaceous protective layer to water is not greater than 35°.
- 7. (Original) A carbonaceous protective layer according to any one of claims 1 to 6, wherein said carbonaceous protective layer is positioned over a magnetic recording layer of the magnetic recording medium.
- 8. (Currently Amended) A magnetic recording medium comprising a non-magnetic substrate having applied thereon a magnetic recording layer, in which said magnetic recording layer has a carbonaceous protective layer formed thereon by a Filtered Cathodic Arc process, and said carbonaceous protective layer contains nitrogen distributed therein-, wherein nitrogen is distributed in an inclined concentration in said carbonaceous protective layer, and a nitrogen concentration is gradually increased from a bottom surface side to a top surface side in said carbonaceous protective layer.
- 9. (Original) A magnetic recording medium according to claim 8, wherein a nitrogen content of said carbonaceous protective layer is 2 to 20 at%.

10. Canceled.

- 11. (Original) A magnetic recording medium according to claim 8, wherein nitrogen is substantially not contained in a lower half portion, occupying substantially one half of the thickness-wise distance from a bottom surface of said carbonaceous protective layer.
- 12. (Original) A magnetic recording medium according to claim 8, wherein a hardness of said carbonaceous protective layer is at least 18 GPa.
- 13. (Original) A magnetic recording medium according to claim 8, wherein a contact angle of said carbonaceous protective layer to water is not greater than 35°.

14-17. Withdrawn.

18. (Currently Amended) A magnetic disk apparatus comprising a recording head for recording information and a reproducing head for reproducing information to and from a magnetic recording medium, in which said magnetic recording medium comprises a non-magnetic substrate having applied thereof thereon a magnetic recording layer, and said magnetic recording layer has a carbonaceous protective layer, formed thereon by a Filtered Cathodic Arc process, which contains nitrogen distributed

therein-, wherein nitrogen is distributed in an inclined concentration in said carbonaceous protective layer, and a nitrogen concentration is gradually increased from a bottom surface side to a top surface side in said carbonaceous protective layer.

19. Canceled.

20. (Original) A magnetic disk apparatus according to claim 18, wherein nitrogen is substantially not contained in a lower half portion, occupying a substantially one half of the thickness-wise distance from a bottom surface of said carbonaceous protective layer.